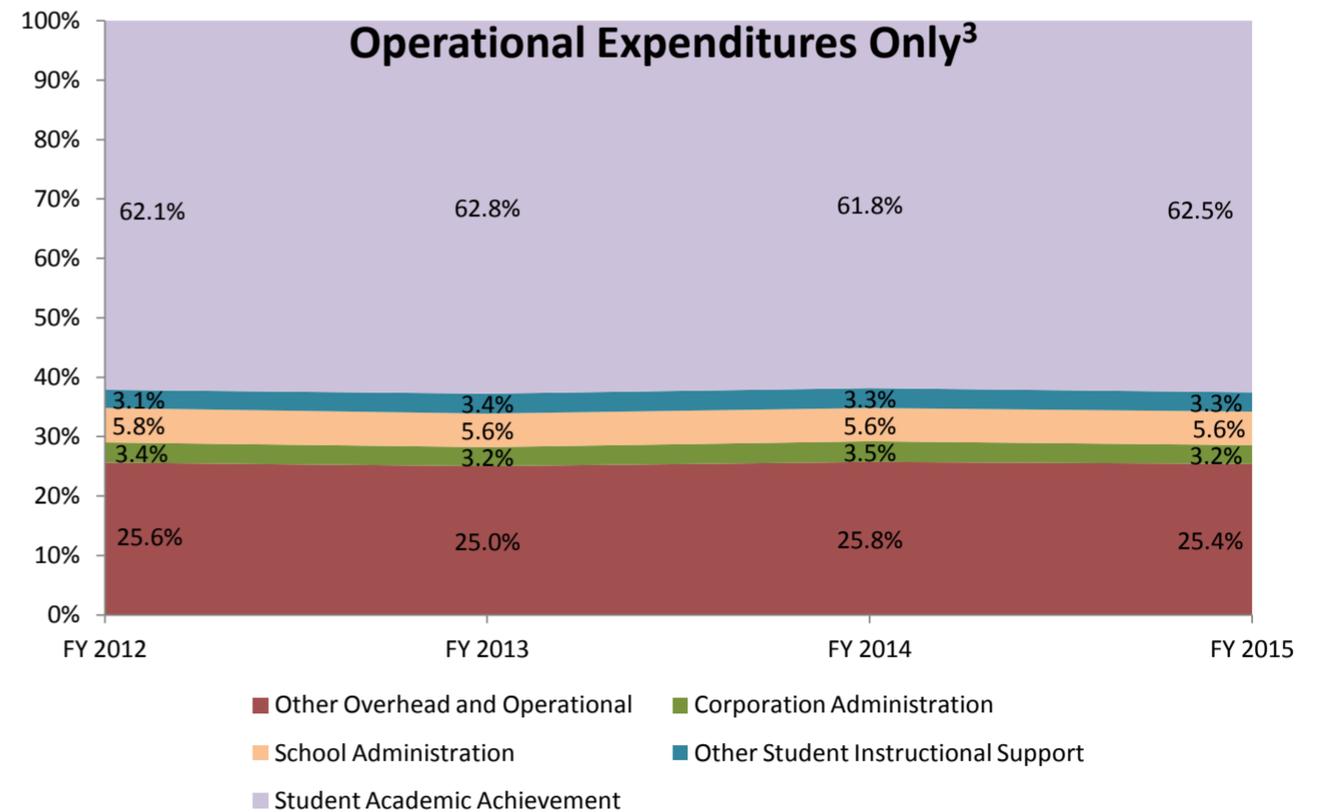
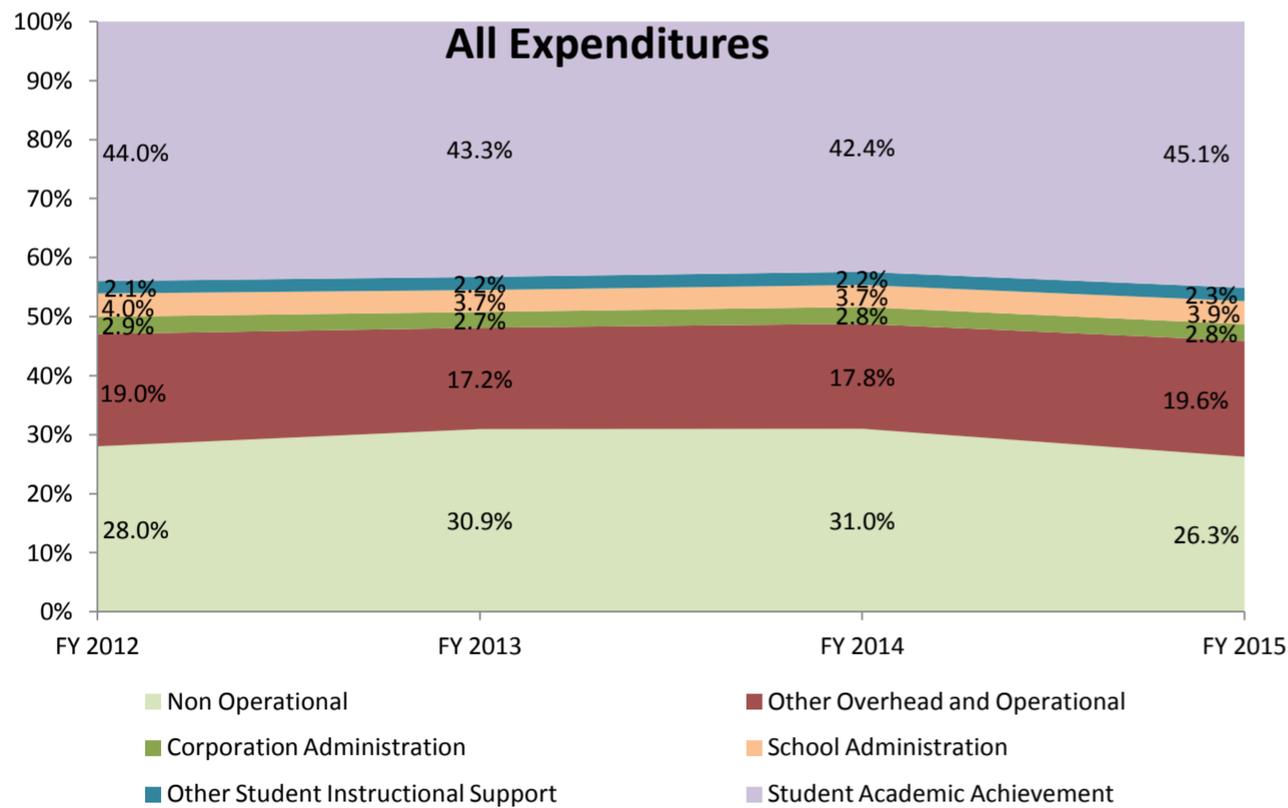


School Corporation Expenditures by Account
Biannual Financial Report Data
Merrillville Community School (4600)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$34,459,089	45.1%	\$30,818,813	41.7%	\$38,019,054	44.0%	\$37,965,408	43.3%	\$37,453,165	42.4%	\$37,770,584	45.1%
Student Instructional Support	\$4,154,157	5.4%	\$4,152,002	5.6%	\$5,225,230	6.0%	\$5,207,221	5.9%	\$5,253,508	5.9%	\$5,162,199	6.2%
Total	\$38,613,245	50.5%	\$34,970,815	47.3%	\$43,244,284	50.0%	\$43,172,629	49.2%	\$42,706,673	48.4%	\$42,932,784	51.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$14,046,971	18.4%	\$16,294,617	22.0%	\$18,966,035	21.9%	\$17,405,069	19.8%	\$18,225,391	20.6%	\$18,794,718	22.5%
Non Operational	\$23,754,819	31.1%	\$22,666,071	30.7%	\$24,228,860	28.0%	\$27,143,686	30.9%	\$27,377,561	31.0%	\$21,983,233	26.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$37,801,790	49.5%	\$38,960,688	52.7%	\$43,194,894	50.0%	\$44,548,755	50.8%	\$45,602,952	51.6%	\$40,777,951	48.7%

Grand Total	\$76,415,035	\$73,931,503	\$86,439,179	\$87,721,384	\$88,309,625	\$83,710,735
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Merrillville Community School (4600)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$116,642	\$881,179	\$1,374,508	\$1,360,639	1066.5%	54.4%	-1.0%
11100	Regular Programs	Elementary	\$6,948,730	\$11,760,488	\$13,708,655	\$13,542,130	94.9%	15.1%	-1.2%
11200	Regular Programs	Middle/Junior High	\$4,702,108	\$3,031,594	\$3,843,024	\$4,119,857	-12.4%	35.9%	7.2%
11300	Regular Programs	High School	\$5,587,533	\$7,823,842	\$9,889,176	\$9,628,816	72.3%	23.1%	-2.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$114,188	\$166,291	NA	NA	45.6%
11630	Regular Programs	Alternative Education Programs - High School	\$37,050	\$94,023	\$137,926	\$161,519	335.9%	71.8%	17.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$23,157	\$117,524	\$53,626	\$52,456	126.5%	-55.4%	-2.2%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$40,500	\$927,152	\$585,661	\$398,940	885.0%	-57.0%	-31.9%
12350	Special Programs	Physical Impairment - Homebound	\$64,814	\$80,539	\$33,574	\$55,481	-14.4%	-31.1%	65.2%
12710	Special Programs	Equal Opportunity At Risk	\$205,198	\$270,396	\$486,095	\$530,195	158.4%	96.1%	9.1%
12900	Special Programs	Other Special Programs	\$34,030	\$60,688	\$23,460	\$12,462	-63.4%	-79.5%	-46.9%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$916,954	\$1,072,520	\$412,193	\$359,958	-60.7%	-66.4%	-12.7%
14100	Summer School Programs	Elementary	\$44,117	\$90,031	\$33,090	\$22,479	-49.0%	-75.0%	-32.1%
14200	Summer School Programs	Middle/Junior High School	\$78,925	\$106,510	\$5,219	\$2,392	-97.0%	-97.8%	-54.2%
14300	Summer School Programs	High School	\$271,003	\$245,729	\$260,814	\$206,631	-23.8%	-15.9%	-20.8%
16100	Remediation	Remediation Testing	\$386,136	\$25,460	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$221,212	\$128,445	\$92,674	NA	-58.1%	-27.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$41,862	(\$10,456)	\$197,848	\$63,000	50.5%	NA	-68.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$2,104,496	\$2,012,785	\$2,265,300	\$2,771,232	31.7%	37.7%	22.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$54,243	\$14,984	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$192,305	\$215,260	\$499,553	\$527,901	174.5%	145.2%	5.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$21,410	\$31,694	\$155,981	NA	628.5%	392.1%
22220	Instruction	Library/Media Services - School Library	\$417,493	\$709,355	\$677,525	\$607,552	45.5%	-14.4%	-10.3%
22230	Instruction	Library/Media Services - Audiovisual	\$120,220	\$114,957	\$252,876	\$219,178	82.3%	90.7%	-13.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$35	\$0	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$9,996	\$3,819	\$10,341	\$13,028	30.3%	241.1%	26.0%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$662,128	\$1,054,230	NA	NA	59.2%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$165,869	\$111,565	\$5,512	NA	-96.7%	-95.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$2,017,390	\$761,944	\$1,027,805	\$1,016,480	-49.6%	33.4%	-1.1%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$3,879	\$7,655	NA	NA	97.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$4,294	\$2,048	NA	NA	-52.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$23,091	\$12,595	NA	NA	-45.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$757,061	\$0	\$595,613	\$601,270	-20.6%	NA	0.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$1,351,857	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$26,523,855	\$30,818,813	\$37,453,165	\$37,770,584	42.4%	22.6%	0.8%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$6,342	\$0	\$0	\$0	NA	NA	NA
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$0	\$0	\$264,318	\$272,523	NA	NA	3.1%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$84,617	\$127,969	\$114,140	NA	34.9%	-10.8%
21220	Students	Guidance Services - Counseling Services	\$501,759	\$677,137	\$1,202,614	\$1,164,826	132.1%	72.0%	-3.1%
21310	Students	Health Services - Service Area Direction	\$0	\$0	\$30	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$245,795	\$251,769	\$368,177	\$336,334	36.8%	33.6%	-8.6%
24100	School Administration	Office of The Principal	\$2,290,103	\$3,138,479	\$3,290,400	\$3,274,376	43.0%	4.3%	-0.5%
24900	School Administration	Other Support Services - School Admin.	\$4,000	\$0	\$0	\$0	NA	NA	NA
Student Instructional Support Total			\$3,047,999	\$4,152,002	\$5,253,508	\$5,162,199	69.4%	24.3%	-1.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$24,534	\$86,303	\$121,263	\$134,292	447.4%	55.6%	10.7%
23150	General Administration	Board of Education - Legal Services	\$52,866	\$22,126	\$1,130	\$11,433	-78.4%	-48.3%	912.2%
23160	General Administration	Board of Education - Promotion Expenses	\$10,019	\$9,808	\$5,475	\$3,864	-61.4%	-60.6%	-29.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Merrillville Community School (4600)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23190	General Administration	Board of Education - Other Governing Body Services	\$9,039	\$24,789	\$28,188	\$19,293	113.4%	-22.2%	-31.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$639,483	\$1,058,800	\$1,125,453	\$970,855	51.8%	-8.3%	-13.7%
23220	General Administration	Executive Administration - Community Relations	\$37,795	\$48,641	\$0	\$0	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$12,788	\$12,377	\$154,042	\$152,466	1092.3%	1131.8%	-1.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$36,501	\$32,243	\$23,399	\$10,275	-71.8%	-68.1%	-56.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$31,693	\$50,024	\$51,449	\$51,160	61.4%	2.3%	-0.6%
25150	Central Services	Fiscal Services - Payroll Services	\$37,968	\$88,200	\$109,724	\$98,744	160.1%	12.0%	-10.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$131,210	\$98,449	\$69,510	\$68,245	-48.0%	-30.7%	-1.8%
25180	Central Services	Fiscal Services - Property Accounting	\$1,650	\$0	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$22,721	\$27,205	\$71,196	\$43,755	92.6%	60.8%	-38.5%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$600	\$0	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,215	\$1,815	\$2,190	\$2,240	1.1%	23.4%	2.3%
25750	Central Services	Personnel Services - Health Services	\$66,009	\$53,616	\$140,366	\$144,012	118.2%	168.6%	2.6%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$81,662	\$125,249	\$123,664	NA	51.4%	-1.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$50,355	\$37,847	\$2,094	NA	-95.8%	-94.5%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$798,204	\$0	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$431,599	\$448,591	\$516,376	NA	19.6%	15.1%
25890	Central Services	Other Technology Services	\$120,405	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$111,826	\$146,240	\$192,108	\$190,414	70.3%	30.2%	-0.9%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,894,159	\$4,851,089	\$5,689,285	\$5,679,111	45.8%	17.1%	-0.2%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$101,834	\$119,913	\$118,165	\$110,356	8.4%	-8.0%	-6.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$367,721	\$171,491	\$466,150	\$451,639	22.8%	163.4%	-3.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$225	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$144,124	\$236,718	\$274,210	\$294,162	104.1%	24.3%	7.3%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$184,835	\$157,179	\$144,835	\$124,548	-32.6%	-20.8%	-14.0%
27010	Student Transportation	Service Area Direction	\$203,866	\$191,895	\$236,565	\$360,403	76.8%	87.8%	52.3%
27100	Student Transportation	Vehicle Operation	\$1,682,901	\$3,446,287	\$2,535,397	\$2,170,719	29.0%	-37.0%	-14.4%
27200	Student Transportation	Monitoring Services	\$110,658	\$204,151	\$292,975	\$280,353	153.4%	37.3%	-4.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$858,938	\$818,783	\$1,004,826	\$897,531	4.5%	9.6%	-10.7%
27400	Student Transportation	Purchase of School Buses	\$649,045	\$11,827	\$0	\$1,244,849	91.8%	10425.5%	NA
27500	Student Transportation	Insurance on Buses	\$203,787	\$153,807	\$324,512	\$268,361	31.7%	74.5%	-17.3%
27700	Student Transportation	Contracted Transportation Services	\$15,648	\$26,850	\$28,311	\$18,540	18.5%	-31.0%	-34.5%
27900	Student Transportation	Other Student Transportation Services	\$128,932	\$130,082	\$189,612	\$179,078	38.9%	37.7%	-5.6%
31100	Food Services Operations	Service Area Direction	\$55,582	\$91,908	\$158,781	\$153,957	177.0%	67.5%	-3.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$1,687,953	\$2,492,659	\$3,866,989	\$3,826,812	126.7%	53.5%	-1.0%
31400	Food Services Operations	Food Purchases	\$0	\$0	\$237	\$0	NA	NA	NA
31900	Food Services Operations	Other Food Services	\$0	\$66,925	\$187,361	\$191,116	NA	185.6%	2.0%
Overhead and Operational Total			\$11,638,929	\$16,294,617	\$18,225,391	\$18,794,718	61.5%	15.3%	3.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$682	\$21,357	\$9,097	NA	1234.3%	-57.4%
33200	Category not Specified	Community Recreation	\$129,226	\$133,597	\$117,652	\$129,854	0.5%	-2.8%	10.4%
33400	Category not Specified	Athletic Coaches	\$376,696	\$470,890	\$498,606	\$510,084	35.4%	8.3%	2.3%
33940	Other Community Services	Child Care Services	\$565	\$611	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$134,697	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$23,427	\$105,598	\$188,227	\$12,820	-45.3%	-87.9%	-93.2%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$7,561,739	\$781,917	\$2,781,688	\$930,318	-87.7%	19.0%	-66.6%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$192,000	\$64,000	NA	NA	-66.7%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$175,000	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$798,897	\$1,144,571	\$1,365,000	\$1,035,432	29.6%	-9.5%	-24.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$346,444	\$220,134	\$244,186	\$158,145	-54.4%	-28.2%	-35.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$134,097	\$100,348	\$42,027	NA	-68.7%	-58.1%
51100	Principal on Debt	Bonds	\$455,000	\$660,000	\$775,000	\$920,000	102.2%	39.4%	18.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$77,872	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Merrillville Community School (4600)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52100 Interest on Debt Bonds	\$339,462	\$583,147	\$333,279	\$351,317	3.5%	-39.8%	5.4%
52200 Interest on Debt Temporary Loans	\$738,879	\$851,650	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$12,321,747	\$16,682,500	\$20,262,000	\$17,504,000	42.1%	4.9%	-13.6%
53400 Lease Rental Other-Principal	\$0	\$0	\$1,645	\$1,618	NA	NA	-1.6%
54200 Advancements and Obligations Common School Fund - Principal	\$345,905	\$721,679	\$418,703	\$314,524	-9.1%	-56.4%	-24.9%
Non Operational Total	\$23,572,684	\$22,666,071	\$27,377,561	\$21,983,233	-6.7%	-3.0%	-19.7%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$266,126	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$33,604	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$250,297	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$5,576	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$1,509,924	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$220,586	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$483,942	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$36,643	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$183,595	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$30,385	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$59,841	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$4,736	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$5,575,056	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$818,854	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,610,976	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$134,754	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$16,481	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$2,728	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$2,986	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$425	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$384,053	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$11,631,569	\$0	\$0	\$0	NA	NA	NA